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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Hara, et al.

Art Unit

1651

Serial No.: 09/699,133

Examiner:

David Naff

Filed

: October 27, 2000

Confirmation No.:

6449

Title

Notice of Allowance Date: May 11, 2004

: Method of Forming a Structure Having Multiple Cell Layers (as amended)

MAIL STOP ISSUE FEE

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

RESPONSE TO NOTICE OF ALLOWANCE

In response to the Notice of Allowance mailed May 11, 2004, enclosed are a completed issue fee transmittal form PTOL-85b, transmittal of 3 sheets of formal drawings, and a check for \$1360 for the required fee, including patent copies.

Please apply any additional charges or credits to our Deposit Account No. 06-1050.

Fish & Richardson P.C. PTO Customer No. 20985 12390 El Camino Real San Diego, California 92130

Telephone: (858) 678-5070 Facsimile: (858) 678-5099

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Respectfully submitted,

Joseph R. Baker, Jr. Reg. No. 40,900

CERTIFICATE OF MAILING BY FIRST CLASS MAIL

I hereby certify under 37 CFR §1.8(a) that this correspondence is being deposited with the United States Postal Service as first class mail with sufficient postage on the date indicated below and is addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

August 4, 2004

Date of Deposit

Signature

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